

## Jeff Wuensch

**From:** Shaw Friedman [sfriedman.associates@verizon.net]  
**Sent:** Tuesday, March 04, 2008 6:20 PM  
**To:** frank@nexustax.com; Jeff Wuensch; marilyn meighen  
**Cc:** friedman@netnitco.net  
**Subject:** Fw: DLGF/LaPorte County Assessment Analysis  
**Attachments:** DLGF FINAL Laporte Co 2006 Ratio Study Using Bill.xls; DENNE Table 4 2006 LaPorte Ratio Study Analysis DLGF Summary Worksheet.xls; TEST # 4 County 2004 & 05 Sales Used.xls; EDD DLGF DATA CONVERSION of Denne gross values compared to county study.xls; TEST # 3 County 2005 06 SD.xls; Test # 2 Low ASR for 2004 05 Denne T4.xls; TEST # 1 Denne 2004 05 Hi Low.xls; DENNE RATIO STUDY DLFG CALC.xls; DENNE Table 4 SALED USED BY YEAR.xls; DENNE Table 3 2006 LaPorte Ratio Study Analysis DLGF Summary Worksheet.xls

----- Original Message -----

**From:** Rushenberg, Tim  
**To:** Atherton, Thomas ; Shaw Friedman  
**Cc:** William H. Wendt ; rcdenne@comcast.net ; rcdenne@gsb.uchicago.edu ; clmcdaniel@laportecounty.org  
**Sent:** Tuesday, March 04, 2008 4:32 PM  
**Subject:** DLGF/LaPorte County Assessment Analysis

Gentlemen,

Attached is the data analysis, including the ratio study we created from the 2006-pay-2007 tax billing/Auditor data. A memorandum from Everett Davis will follow in the morning, which will very briefly explain what he found in the attached analysis.

Very Respectfully,

**Timothy J. Rushenberg**  
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3/5/2008

Laporte County 2006 Ratio Study  
Using Tax Bill Assessed Value  
Improved Residential

	MEDIAN	COD	PRD
1 Cass	0.9822	9.8397	1.0045
2 Center	1.0019	10.2385	1.0114
3 Clinton	0.9848	7.9405	0.9968
4 Coolspring	1.0264	10.8400	1.0237
5 Dewey	1.0113	11.6223	1.0059
6 Galena	1.0126	12.5615	1.0306
7 Hanna	1.0235	9.7748	1.0149
8 Hudson	1.0453	13.3625	1.0043
9 Johnson			
10 Kankakee	1.0173	9.6549	1.0027
11 Lincoln	0.9717	8.2559	1.0116
12 Michigan	1.0050	153.4779	2.0688
13 New Durham	1.0183	12.6807	1.0180
14 Noble	1.0080	9.8677	1.0098
15 Pleasant	1.0018	9.6647	1.0058
16 Prairie			
17 Scipio	0.9934	6.7709	1.0057
18 Springfield	1.0061	10.1686	1.0074
19 Union	1.0627	14.8417	1.0107
20 Washington	0.9514	7.7004	0.9987
21 Wills	1.0101	5.3481	1.0138

Vacant Residential

	MEDIAN	COD	PRD
1 Cass	0.9237	18.2640	1.0303
2 Center	0.9784	9.7357	1.0132
3 Clinton	0.9700	24.7659	1.0039
4 Coolspring	0.9933	10.1702	1.0168

5 Dewey	0.9792	3.5065	0.9961
6 Galena	0.9868	15.3182	1.0569
7 Hanna	0.9739	15.4216	1.0475
8 Hudson	0.9387	44.1491	1.0437
9 Johnson			
10 Kankakee	1.0318	18.7368	1.0592
11 Lincoln	1.1000	10.0000	1.0267
12 Michigan	0.9652	13.5918	0.9932
13 New Durham	0.9052	15.1570	1.0048
14 Noble	0.9021	16.0637	1.0463
15 Pleasant	1.0090	18.1469	0.9955
16 Prairie	0.9701	0.1239	1.0000
17 Scipio	0.9388	19.3205	1.0611
18 Springfield			
19 Union	0.9480	18.1287	0.9805
20 Washington			
21 Wills	0.8759	8.2148	0.9676

#### Improved Commercial

	MEDIAN	COD	PRD
1 Cass			
2 Center	1.0208	8.2148	0.9676
3 Clinton			
4 Coolspring	0.9689	5.9239	1.0093
5 Dewey			
6 Galena			
7 Hanna			
8 Hudson			
9 Johnson			
10 Kankakee			
11 Lincoln			
12 Michigan	0.9954	13.9836	1.0512

13 New Durham	0.9038	40.2362	1.1102
14 Noble			
15 Pleasant	1.0922	9.4607	1.0109
16 Prairie			
17 Scipio			
18 Springfield			
19 Union			
20 Washington			
21 Wills			
Combined Twp	1.0000	0.9830	0.9830

#### VACANT COMMERCIAL

	MEDIAN	COD	PRD
Combined Twp	0.9695	33.7436	1.0746

#### Improved Industrial

	MEDIAN	COD	PRD
12 Michigan	0.1282	68.1337	2.1642